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ABSTRACT

This module is one of a series of 127 performance-based teacher education (PBTE) learning packages focusing upon specific professional competencies of vocational teachers. The competencies upon which these modules are based were identified and verified through research as being important to successful vocational teaching at both the secondary and postsecondary levels of instruction. The modules are suitable for the preservice and inservice preparation of teachers and other occupational trainers in all occupational areas. This module contains three learning experiences that provide general information and basic principles concerning a teacher's responsibilities in handling and reporting on financial matters. It also describes some generally useful procedures and forms for recordkeeping requirements. Each learning experience contains an objective, several activities, information sheets, resource lists, and a self-check with model answers. The final learning experience requires the teacher/student teacher to demonstrate competency in applying the material of the module in an actual teaching situation. (KC)

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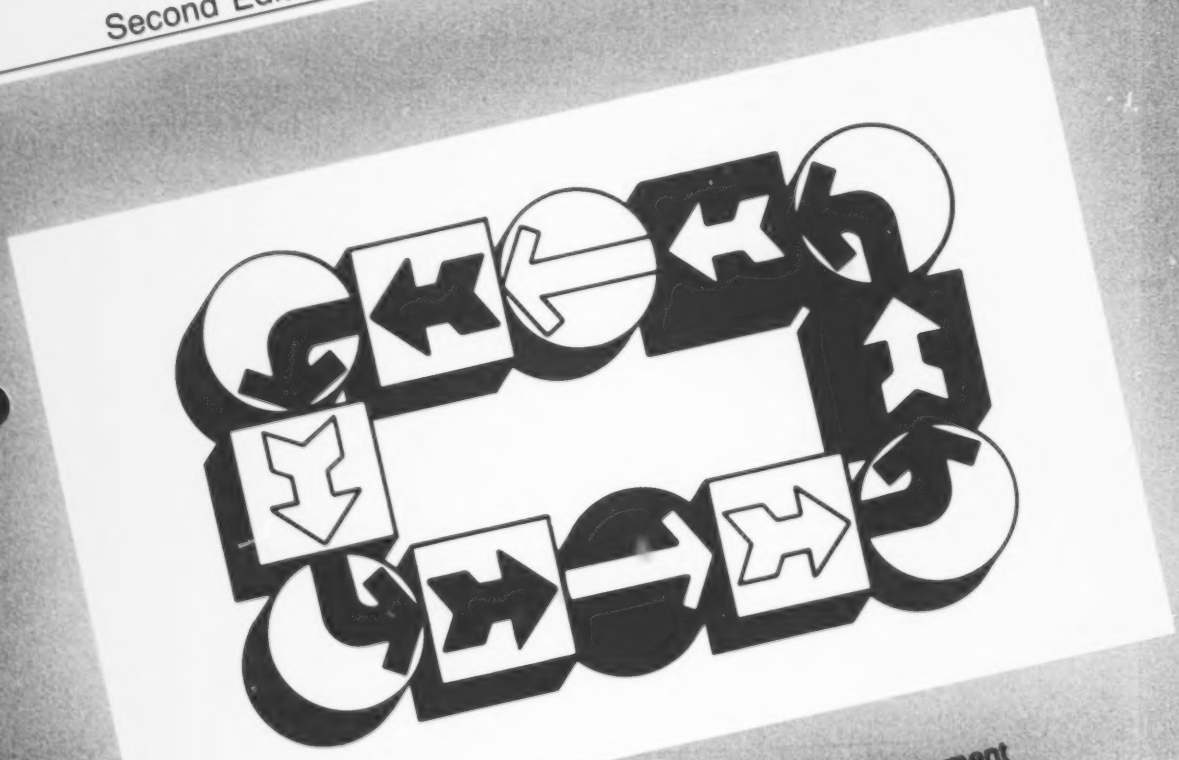
MODULE E-2

Manage Your Budgeting and Reporting Responsibilities

Second Edition



Module E-2 of Category E—Instructional Management
PROFESSIONAL TEACHER EDUCATION MODULE SERIES

LC 1037

AMERICAN ASSOCIATION FOR VOCATIONAL INSTRUCTIONAL MATERIALS
The University of Georgia
120 Driftmier Engineering Center / Athens GA 30602

THE NATIONAL CENTER FOR RESEARCH IN VOCATIONAL EDUCATION
THE OHIO STATE UNIVERSITY
1960 KENNY ROAD · COLUMBUS, OHIO 43210

FOREWORD

This module is one of a series of 127 performance-based teacher education (PBTE) learning packages focusing upon specific professional competencies of vocational teachers. The competencies upon which these modules are based were identified and verified through research as being important to successful vocational teaching at both the secondary and postsecondary levels of instruction. The modules are suitable for the preparation of teachers and other occupational trainers in all occupational areas.

Each module provides learning experiences that integrate theory and application; each culminates with criterion-referenced assessment of the teacher's (instructor's, trainer's) performance of the specified competency. The materials are designed for use by teachers-in-training working individually or in groups under the direction and with the assistance of teacher educators or others acting as resource persons. Resource persons should be skilled in the teacher competencies being developed and should be thoroughly oriented to PBTE concepts and procedures before using these materials.

The design of the materials provides considerable flexibility for planning and conducting performance-based training programs for preservice and inservice teachers, as well as business-industry-labor trainers, to meet a wide variety of individual needs and interests. The materials are intended for use by universities and colleges, state departments of education, postsecondary institutions, local education agencies, and others responsible for the professional development of vocational teachers and other occupational trainers.

The PBTE curriculum packages in Categories A – J are products of a sustained research and development effort by the National Center's Program for Professional Development for Vocational Education. Many individuals, institutions, and agencies participated with the National Center and have made contributions to the systematic development, testing, revision, and refinement of these very significant training materials. Calvin J. Cotrell directed the vocational teacher competency research study upon which these modules are based and also directed the curriculum development effort from 1971 – 1972. Curtis R. Finch provided leadership for the program from 1972 – 1974. Over 40 teacher educators provided input in development of initial versions of the modules; over 2,000 teachers and 300 resource persons in 20 universities, colleges, and postsecondary institutions used the materials and provided feedback to the National Center for revisions and refinement.

Early versions of the materials were developed by the National Center in cooperation with the vocational teacher education faculties at Oregon State University and at the University of Missouri–Columbia. Preliminary testing of the materials was conducted at Oregon State University, Temple University, and the University of Missouri–Columbia.

Following preliminary testing, major revision of all materials was performed by National Center staff, with the assistance of numerous consultants and visiting scholars from throughout the country.

Advanced testing of the materials was carried out with assistance of the vocational teacher educators and students of Central Washington State College; Colorado State University; Ferris State College, Michigan; Florida State University; Holland College, P.E.I., Canada; Oklahoma State University; Rutgers University, New Jersey; State University College at Buffalo, New York; Temple University, Pennsylvania; University of Arizona; University of Michigan–Flint; University of Minnesota–Twin Cities; University of Nebraska–Lincoln; University of Northern Colorado; University of Pittsburgh, Pennsylvania; University of Tennessee; University of Vermont; and Utah State University.

The first published edition of the modules found widespread use nationwide and in many other countries of the world. User feedback from such extensive use, as well as the passage of time, called for the updating of the content, resources, and illustrations of the original materials. Furthermore, three new categories (K–M) had been added to the series, covering the areas of serving students with special/exceptional needs, improving students' basic and personal skills, and implementing competency-based education. This addition required the articulation of content among the original modules and those of the new categories.

Recognition is extended to the following individuals for their roles in the revision of the original materials: Lois G. Harrington, Catherine C. King-Fitch and Michael E. Wonacott, Program Associates, for revision of content and resources; Cheryl M. Lowry, Research Specialist, for illustration specifications; and Barbara Shea for artwork. Special recognition is extended to the staff at AAVIM for their invaluable contributions to the quality of the final printed products, particularly to Robin Ambrose for typesetting; to Marilyn MacMillan for module layout, design, and final artwork; and to George W. Smith, Jr. for supervision of the module production process.

THE NATIONAL CENTER
FOR RESEARCH IN VOCATIONAL EDUCATION
THE OHIO STATE UNIVERSITY
1960 KENNY ROAD · COLUMBUS, OHIO 43210

The National Center for Research in Vocational Education's mission is to increase the ability of diverse agencies, institutions, and organizations to solve educational problems relating to individual career planning, preparation, and progression. The National Center fulfills its mission by:

- Generating knowledge through research.
- Developing educational programs and products.
- Evaluating individual program needs and outcomes.
- Providing information for national planning and policy.
- Installing educational programs and products.
- Operating information systems and services.
- Conducting leadership development and training programs.

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The National Institute for Instructional Materials
120 Driftmier Engineering Center
Athens, Georgia 30602

The American Association for Vocational Instructional Materials (AAVIM) is a nonprofit national institute.

The institute is a cooperative effort of universities, colleges and divisions of vocational and technical education in the United States and Canada to provide for excellence in instructional materials.

Direction is given by a representative from each of the states, provinces and territories. AAVIM also works closely with teacher organizations, government agencies and industry.

MODULE

E-2

Manage Your Budgeting and Reporting Responsibilities

Second Edition

Module E-2 of Category E—Instructional Management
PROFESSIONAL TEACHER EDUCATION MODULE SERIES

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The Ohio State University

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INTRODUCTION

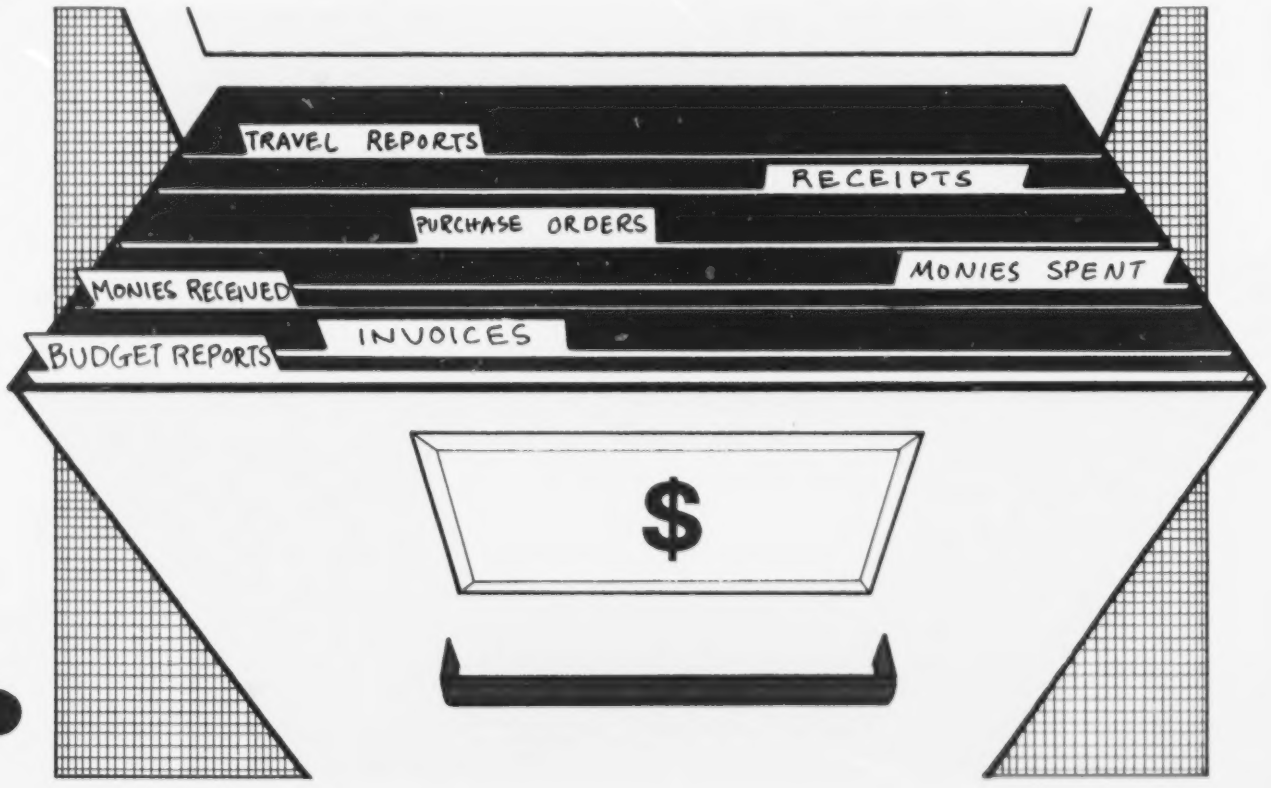
There is a lot more to operating a vocational-technical program than simply instructing students. Occupational programs tend to be complex enterprises, involving considerable amounts of other people's money. Not only the teacher, but students, administrators, employers, and members of the community have a stake in seeing the program run efficiently, using good management practices. In a sense, then, the vocational-technical instructor must also be part business manager, accountant, bookkeeper, public relations person, and travel agent.

We are specifically concerned here with those teacher responsibilities having to do with school funds, equipment, and supplies. As a vocational teacher, you must be able to (1) operate your instructional program within a specified budget, (2) account for all monies received and spent in your program, (3) initiate properly prepared requests for purchases of equipment and supplies, (4) prepare requests for travel and reimbursement, and (5) handle proposed gifts to your program.

In order to deal with all these responsibilities, you are going to need to be fully informed about the policies and procedures governing these activities at your secondary or postsecondary institution. You will also have to have some skill in working with the community, as well as the school administration, on business matters. In addition, you will need some basic skills in keeping accurate and complete records of your financial transactions for reporting purposes.

None of these tasks is terribly difficult in itself, but taken together, they are very important. To the experienced and successful teacher, they may almost seem like common sense, yet they should not be casually dismissed or ignored. If you are able to keep your financial house in order with a minimum of time and frustration, you will be better able to devote your energies to the primary function of the good teacher—effective instruction.

This module is designed to provide you with general information and basic principles concerning your responsibilities in handling and reporting on financial matters. It also describes some generally useful procedures and forms for your record-keeping requirements. By applying this information, you should be able to gain the skills you need to efficiently prepare budgets, purchase requests, and reports.



ABOUT THIS MODULE

Objectives

Terminal Objective: In an actual teaching situation, manage your budgeting and reporting responsibilities. Your performance will be assessed by your resource person, using the Teacher Performance Assessment Form, pp. 47–49 (*Learning Experience III*).

Enabling Objectives:

1. After completing the required reading, demonstrate knowledge of the steps and procedures involved in managing your budgeting and reporting responsibilities (*Learning Experience I*).
2. Given case studies describing how three instructors handled their budgeting and reporting responsibilities, critique the performance of those instructors (*Learning Experience II*).

Prerequisites

To complete this module, you must have competency in projecting instructional resource needs. If you do not already have this competency, meet with your resource person to determine what method you will use to gain this skill. One option is to complete the information and practice activities in the following module:

- *Project Instructional Resource Needs*, Module E-1

Resources

A list of the outside resources that supplement those contained within the module follows. Check with your resource person (1) to determine the availability and the location of these resources, (2) to locate additional references in your occupational specialty, and (3) to get assistance in setting up activities with peers or observations of skilled teachers, if necessary. Your resource person may also be contacted if you have any difficulty with directions or in assessing your progress at any time.

Learning Experience I

Optional

A vocational-technical teacher, experienced in preparing and handling program budgets and reports, whom you can interview.

Learning Experience II

No outside resources

Learning Experience III

Required

An actual teaching situation in which you can manage your budgeting and reporting responsibilities.

A resource person to assess your competency in managing your budgeting and reporting responsibilities.

General Information

For information about the general organization of each performance-based teacher education (PBTE) module, general procedures for its use, and terminology that is common to all the modules, see About Using the National Center's PBTE Modules on the inside back cover. For more in-depth information on how to use the modules in teacher/trainer education programs, you may wish to refer to three related documents:

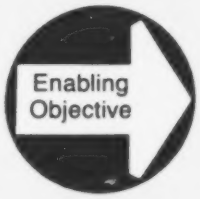
The *Student Guide to Using Performance-Based Teacher Education Materials* is designed to help orient preservice and inservice teachers and occupational trainers to PBTE in general and to the PBTE materials.

The *Resource Person Guide to Using Performance-Based Teacher Education Materials* can help prospective resource persons to guide and assist preservice and inservice teachers and occupational trainers in the development of professional teaching competencies through use of the PBTE modules. It also includes lists of all the module competencies, as well as a listing of the supplementary resources and the addresses where they can be obtained.

The *Guide to the Implementation of Performance-Based Teacher Education* is designed to help those who will administer the PBTE program. It contains answers to implementation questions, possible solutions to problems, and alternative courses of action.

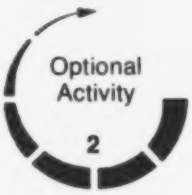
Learning Experience I

OVERVIEW



After completing the required reading, demonstrate knowledge of the steps and procedures involved in managing your budgeting and reporting responsibilities.

You will be reading the information sheet, Budgeting and Reporting Responsibilities, pp. 6–26.



You may wish to interview a vocational-technical teacher experienced in preparing program budgets, completing transactions involving budgets, and preparing related reports.

You will be demonstrating knowledge of the steps and procedures involved in managing your budgeting and reporting responsibilities by completing the Self-Check, pp. 27–29.

You will be evaluating your competency by comparing your completed Self-Check with the Model Answers, pp. 31–33.

Activity 1

For information concerning (1) the need for you to be aware of and involved in the preparation and use of vocational-technical program budgets and (2) the procedures you must follow in preparing budgets and reports and in requisitioning budgeted monies, read the following information sheet.

BUDGETING AND REPORTING RESPONSIBILITIES

As a vocational-technical teacher, you will definitely have some degree of responsibility for preparing budgets and reports for your instructional program. The amount and type of involvement that you can expect will vary from state to state, district to district, and school to school.

In some cases, you may have major (or sole) responsibility (if, for example, you are a department chairperson or the only instructor in a department). In other cases, you will be expected to provide your department head or chief administrator with input in the form of budgetary information, or you may have only minimal involvement with the preparation of budgets.

In any event, you will need to do the following:

- Keep accurate and complete records of any monies received and spent
- Arrange for acquiring the supplies and equipment needed for your instructional program
- Obtain approval and reimbursement for professional travel
- Account for equipment and supplies acquired as gifts to your program

The first step you need to take in this whole budgetary process is so obvious and simple that many teachers overlook it. Whether you are a first-year teacher or an experienced teacher starting a new school year, you need to find out very early (1) exactly how much money you have in your program budget, (2) how much of this money is already committed, (3) the conditions under which it can be used, and (4) the procedures governing its use.

You can go to your department head, chief administrator, or business officer to get this information. However, you may find that getting answers to your questions is not an easy task. These are busy people who have many demands placed on them, and they may not be able to provide immediate answers that are as complete and definite as you would like.

If you find you aren't getting all the information you need to proceed with your responsibilities confidently, you will need to be persistent. If you need more information concerning the procedures you will be expected to follow, you can talk to an experienced

vocational-technical teacher or supervisor who might have not only the information but the time to explain what you need to know.

Following are some specific questions you could ask to get concrete information concerning your budgetary constraints and responsibilities and the procedures you will be expected to follow:

- Will I have a set allotment of funds that is mine to work with, or will my department head control all funds and make decisions about how much I can spend?
- Are all faculty members in a department expected to work together to apportion available funds?
- Does the central administration have a budget against which I make requests for each needed item?
- Is some combination of the above procedures used?
- In purchasing supplies and equipment, who has the responsibility for approving my requests?
- How much say-so do I have in choosing vendors from whom to make purchases?
- Have most supplies already been ordered, or can I order as the need arises?

- May I order from vendors directly, or must I route all requisitions through the purchasing department?
- Has a specified amount of money been set aside for travel expenses, and if so, how do I get access to these funds?
- How much lead time do I have in making any purchase or travel requests?
- Are there specific forms I am expected to use to make purchase and travel requests and to keep records throughout the year, or do I develop my own record-keeping forms?
- Does my department head keep all records, and if so, what are my responsibilities in providing him/her with necessary information?
- Do I keep duplicates of all my transactions and then provide him/her with the information on request or at specified reporting times during the year?

Travel

Provision for travel is often part of the school/college or program budget. For example, there may be funds to allow teachers to attend a statewide convention or to allow an instructor from your occupational area to attend a workshop. There may also be funds in the budget to cover travel costs incurred by the teacher who is an advisor of a vocational student organization. Sometimes schools allot funds to allow each teacher a specified amount of money that can be applied toward travel to a workshop or convention of his/her choice.

Once you have determined what provisions have been made for travel, you will generally have to follow three steps in order to gain access to these funds:

1. Completing a travel request
2. Identifying the procedures you must follow in planning and taking your trip
3. Completing all forms for reimbursement

Step one. First, you need to complete a travel request. Generally, local travel that is routine and has received prior general approval does not require separate travel authorization. Special travel within the state and out-of-state travel, however, nearly always require specific authorization for the proposed trip well in advance.

Assuming that you know that funds are available for travel, you must then determine what procedures you must follow and what forms you must use in requesting this money.

For example, you will need to know what the policy is concerning **when** the request must be made. Usually you will be required to submit such a request a specified number of days in advance, primarily because it takes time for these forms to go through the necessary institutional channels.

You will need to identify those **channels**: Who must "sign off" on your request? Do you need to personally get each signature or, once initiated, does the request get processed through channels routinely?

You also need to know **how much information** you must provide. This will usually be structured by the form you are to use. An example of such a form is shown in sample 1. Notice that the information requested is fairly brief and straightforward.

You must know the account number against which the expenses are to be charged, the estimated cost of the trip per person, and what method of conveyance will be used. Your choice of method of

SAMPLE 1

REQUEST FOR AUTHORIZATION FOR OUT-OF-STATE TRAVEL

Department _____ Date_____, 19_____

Division or Institution _____

Account Number_____

Authorization is requested for the following out-of-state travel to be charged to the account indicated above:

NAME OF OFFICER OR EMPLOYEE	TITLE OF POSITION	AMOUNT

TOTAL _____

FROM (Origin) _____ TO (Destination) _____

DATE(S) TRIP TO BE TAKEN (Include travel time) _____

PURPOSE OF TRIP (Do not abbreviate) _____

_____

_____

I hereby certify that it is necessary for the employees or officers named above to make this trip on official business connected with the duties of their positions.

Method of Conveyance*: a. State- or School-owned Vehicle☐ b. Personal Auto☐
c. Airplane☐ Commercial☐ Charter☐ State☐ Personal☐
d. Other☐ Explain Other _____

(Signed) _____
Head of Department or Authorized Agent

Date Signed _____

*The total cost of an out-of-state trip by private automobile shall not exceed the total cost for the same trip if railroad or air transportation were used, except upon showing that the use of an automobile is necessary.

transportation may be affected by institutional regulations and transportation rates (e.g., mileage rate paid for the use of your personal automobile, whether a school-owned vehicle may or must be used, or the cost of airline fare to your proposed destination).

It is very important to know and follow the regulations of your particular institution; otherwise, you may find that you will not get fully reimbursed. You must provide information about where you are going, when, and why. The "why" section is probably one of the most critical in getting approval. An administrator is more likely to approve a trip if you have carefully explained how this trip will contribute to your professional development and instructional effectiveness.

Step two. If your request for travel is approved, you must then identify the procedures you are to follow in planning and taking your trip. First, you need to plan your trip in detail to ensure that your expenses (travel, lodging, meals, conference fees, incidentals) fall within the budget restrictions.

In some cases, if you apply for travel authorization far enough in advance, you may be provided with money to cover the anticipated expenses of the trip. Usually, however, you are expected to pay the travel charges yourself, and you will be paid back (reimbursed) by the school or college after you return.

During the trip, you need to make sure you document expenditures and obtain all required receipts. Some accounting officers require a printed receipt for **any** expenditure over a stipulated amount (e.g., $2.00), while others are less strict about this. Some states will now provide you with a fixed amount for each day you are away from home (called *per diem*), and you can spend this amount for food and lodging as required.

Step three. The final step is to complete all forms for reimbursement (unless the trip was prepaid or the school/college was billed directly). The two keys to completing these forms are **accuracy** and **thoroughness.** If you have spent money out of your own pocket, it is probably important to you to get all your money back as quickly as possible. However, if you fail to provide certain required receipts or essential information or fail to calculate accurately, you may not receive a full reimbursement, or the reimbursement process may take a long time.

A school secretary or personnel in the business office may be of great help to you in completing the forms correctly. An example of a reimbursement form (called a *travel expense voucher*) is shown in sample 2.

Notice that the form asks for the exact time of day when you left and arrived. This information can be very important. If there is a set figure you are allowed to spend per diem (per day or 24-hour period), then the institution must be able to compute the exact number of hours you spent.

On the sample form, space is provided for you to list each individual expense incurred in the following areas:

- **Private Auto:** Here you would (1) indicate the total number of miles traveled (e.g., 120 miles), (2) multiply that figure by the amount of money allowed per mile (e.g., 21¢ per mile), and (3) indicate the total amount (e.g., $25.20).
- **Highway and Bridge Tolls**
- **Meals:** There are usually regulations governing the maximum amount per day for which you will be reimbursed.
- **Tips:** There may be a maximum percentage allowed. In most cases, tips are not reimbursed at all.
- **Room** (Lodging): There are usually regulations about the maximum amount that will be reimbursed for lodging.
- **Other:** Here you would first use the back of the form to describe any other expenditures you made for which you can be reimbursed, the date of the expenditure, and the amount spent. These "other" expenses would then be totaled and the total amount recorded in the "Other" column.
- **Total:** By adding together each item listed, you will get a total figure.

SAMPLE 2

TRAVEL EXPENSE VOUCHER

Employee Name	Social Security No.

Official Work Station	Home Address

Agency or Institution

Date	FROM	Departure Time	TO	Arrival Time	Private Auto		Rd.&Br Tolls	Meals			Meal Tips	Room	Other (From Back)	Total Expenses
					Miles	Amount		Breakfast	Lunch	Dinner				
							TOTALS							

Employee Signature _____ Date _____ Approved By _____ Date _____ Agency Head or Representative _____ Date _____

It is important to make sure that your figures are accurately recorded, your calculations are correct, all necessary receipts are attached, all costs claimed were approved beforehand, the total reimbursement requested falls within budget allotments, and the form is routed through the proper channels.

If you follow all three steps as described, you should have no trouble in obtaining approval and reimbursement for professional travel, and you will also pave the way for future approval of your travel requests.

If the purpose of your trip is to attend a workshop or conference, you should take adequate notes so that you can report fully on your experiences when you return to your school or college. Often, you will be expected to prepare a written report on your trip to document its value or to share your experiences by making a formal presentation to other staff.

In order to communicate the findings of your trip effectively, you can follow an outline specified by your institution, or you can use an outline similar to the following:

A. Name of conference or nature of trip
B. Purpose of conference [*The purposes or objectives are usually published in the conference program.*]
C. Dates and location of conference
D. Overview of conference program
   1. Types of presentations
   2. Content of presentations [*Note the major points covered by the presenters. If possible, attach copies of pertinent presentations.*]
E. Personal plans for using competencies acquired at conference [*Indicate how you can improve your vocational-technical program as a result of participating in the conference.*]

Purchasing

As you begin to plan for a new school year or term, you will need to project your instructional resource needs—to plan for the types and amount of supplies and equipment you will need in the coming year in order to achieve your course or program objectives. Then you should determine how these projections fit within your allotted budget. That is, (1) how much money do you have to work with, (2) how much money has been allotted for different kinds of purchases, and (3) how do you go about using these funds or making these purchases?

Your school or college will have some very definite policies and procedures for you to follow in making necessary purchases (see sample 3). In some cases, you may be making a written request, or *requisition* (see sample 4), to a purchasing officer in your institution, who will then deal directly with suppliers, or *vendors*, in filling your order.

Frequently, you will forward your request to your department head, who might then compile a departmental requisition (see sample 5) and deal directly with the purchasing officer or vendor. In this case, you would supply a detailed description of the items you need, indicating the quantity needed and the estimated cost.

In other cases, you may be preparing a purchase order that goes directly to a vendor (see sample 6). This purchase order would require additional kinds of information, such as the agency to be billed, the delivery date required, and how the item is to be shipped.

If you are the one responsible for selecting the vendors from whom you will order needed equipment and supplies, you may be expected to locate and evaluate these suppliers on your own. Or, there may be a list of approved vendors from which you would make your selection. Especially in small towns or rural areas, there is often an unstated tradition of purchasing all equipment and supplies from local businesses. This may give you some problems if the exact items you want are not available locally.

Whether you are dealing with vendors directly or through your department head or purchasing officer, you need to provide detailed specifications for the items you need. Precise descriptions of the equipment or materials and conditions of sale must be furnished so that you are assured of getting the quality of item required and have a basis for determining whether the supplier has fulfilled your needs.

SAMPLE 3

PURCHASING INSTRUCTIONS

TO: ALL VOCATIONAL INSTRUCTORS

Requisitions for supplies and equipment for the first semester of the next school year are to be in the office of the Department of Occupational Education by Friday, March 26.

Requisition forms for vocational supplies are enclosed. The original pink copy signed by your administrator should be sent to me. Please type or print. Send the green copy if you want to know if items have been deleted; this copy will be returned to you with all changes indicated in red. The white copy is yours. Order only the supplies and equipment needed during the period September through February of the coming school year.

Please make your specifications complete and clear.

Brand names and identifying number should be given. Include the name and address of the dealer.

For replacement parts, check the item the part is for and include **size, make,** and **model number.**

Similar items should be grouped together, with equipment last.

If reference books are requested, include title, author, publisher, and approximate price if known.

All warehouse supplies are to be ordered on green and white opscan form, signed by your administrator, and sent directly to data processing.

1. Use a Number 2 pencil only
2. Room number
3. School code number

After you receive the pink copy of the purchase order and material has been delivered, sign this copy and return it to the school treasurer.

If you have questions regarding **invoices** and/or **deliveries,** please call the Director of Business Affairs.

Director
Occupational Education Department

SAMPLE 4

INSTRUCTOR'S ORDER BLANK

FOR BUSINESS OFFICE ONLY

Class_____

Requistion No._____

Submitted to Business Office on _____

Account No. _____

Item No.	Description (in detail)	Quantity	Unit Cost	Total Cost

SAMPLE 5

DEPARTMENTAL PURCHASE REQUISITION

Date _____ Division _____

Bureau _____ Account Number _____

Requested by _____

Suggested Vendor _____ Organization Code _____

Delivery Date Requested _____ Estimated Cost _____

Quantity and Description of Items to Be Ordered

Date Ordered _____ Approved By _____

SAMPLE 6

LOCAL PURCHASE ORDER

Vendor _____ Date _____ 19____
Address _____ Coding _____
Bill To _____ School Order No. _____
Address _____ Date Required _____
Ship To _____ How Ship _____
Address _____ Tax Exempt No. _____

PLEASE SUPPLY ITEMS LISTED BELOW	QUANTITY	PRICE	TOTAL
1.			
2.			
3.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
17.			
18.			
19.			
20.			
TOTALS			

IMPORTANT
OUR ORDER NUMBER MUST APPEAR ON ALL INVOICES, PACKAGES, ETC.

Please Send 4 Copies of Your Invoice with Original Bill of Lading

Purchasing Agent

Date Received **Received By**

These descriptions will vary tremendously, of course, but be sure to include information about type, size, color, quality, and so on, as appropriate. It is always better to include more information than is necessary rather than to leave out an important specification that could delay your order. You should also state where and when the shipment is to be delivered and how the order will be paid.

There may be different policies for the purchasing of major equipment versus other types of supplies, such as reference books, bulletin board supplies, or duplication materials. An audiovisual item or a reference book may have to be purchased through library funds, a general fund, or your own budget allotment. You may be able to make certain kinds of purchases at any time during the year and others only at specified times.

The amount of time you have for requesting and obtaining a needed item may also vary depending on the type of material, its cost, and the circumstances of your request. For example, there will no doubt be a great deal of difference between what you must do to requisition or purchase an item that had prior approval as part of your projected resource needs, and what you must do to fill an unexpected need, such as the repair or replacement of a major piece of equipment that has broken down.

Some of the money you have available to you for purchasing needed supplies may be coming in from student fees or from work done for customers. Again, the disposal of this money and the conditions under which you can use it in purchasing instructional resources will vary depending on your particular situation.

Expenditures for equipment (e.g., machines that are expected to last many years) or for alterations to the facility (e.g., installing additional electrical wiring) call for special procedures. This kind of major expenditure (called a *capital outlay*) will require detailed planning and justification and prior administrative approval. Usually, the purchasing process requires that the institution secure several estimates or bids from interested vendors, with the lowest bidder being given the order or contract. You may be involved in writing the specifications and securing the bids.

Whatever your school's policies in purchasing needed equipment and supplies, you will be expected to provide accurate and complete information concerning your needs and to keep careful records of any financial transactions. Doing so will help to ensure that you will have what you need, when you need it, to carry out your present and future instructional responsibilities.

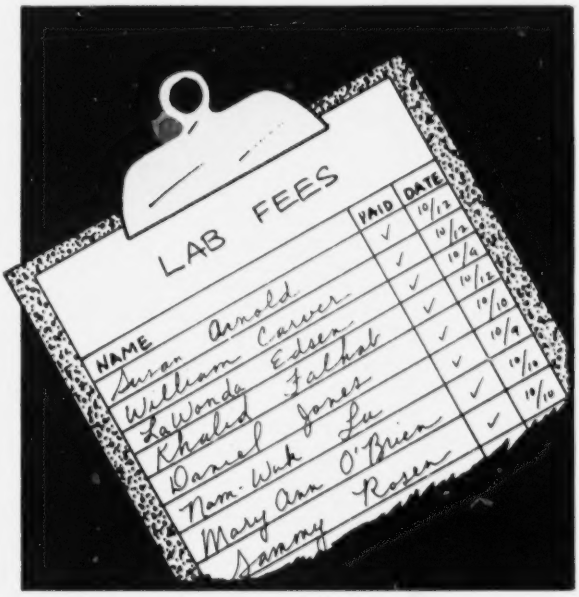
Student Fees

We said earlier that some of the money available for purchasing supplies may come from student fees. Schools have many different policies for issuing or selling supplies to students and for accounting for instructional supplies. Thus, one of the first things you should do in developing a procedure to collect student fees is to become familiar with those policies.

Sometimes, this is a sensitive area that calls for delicacy in handling. Some school systems are not allowed to collect "fees" from students but may sell laboratory supplies. It is essential that you determine not only the policies of your institution but also the accepted terminology for student funds.

Whatever your school policy, it is important that you, as a teacher collecting students' fees, keep an accurate record of the daily transactions. You should be able to present evidence concerning the amount of money collected and to balance the amount collected with the supplies purchased or money deposited to the school's accounts.

Schools also have different criteria for determining the amount of materials they furnish to students. Some supply all materials to students; others require students to purchase some or all of their own supplies.



The following are considerations that will help you set up a system for the sale of materials:

- Use simple procedures for acquiring, distributing, and selling materials in order to keep the time required for record keeping at a minimum. You don't want to spend the majority of your time selling materials; you have more important instructional functions to perform.
- Handle materials in an organized, systematic manner. You should have the supplies arranged in a way that will make it easy for you to distribute them. The sale of materials will proceed a lot faster if you make certain you have everything you need before you begin.
- Inform students of the system for handling money and supplies. If students are aware of your procedures, they will be able to cooperate with you in handling the transactions as quickly and smoothly as possible.
- Issue receipts for student purchases. There are several reasons for this: (1) parents of secondary school students will know that any money they give students for supplies is spent as intended, (2) adult students will have a record for their budgeting and tax purposes, (3) you as a teacher will have a record of the money you collect, and (4) your students will know that you are handling their money carefully.
- Keep a complete and accurate record of all materials and money exchanged so that you can document your transactions for the administration if necessary. You should make sure that the amount of money collected and the amount of money recorded in your book correspond. If there is an error, be sure to correct this error before closing your books for that day.
- Keep an up-to-date, running balance of the account. You should be able to tell at a glance the amount of supplies purchased, amount of money collected, and quantity of supplies you have on hand.

The procedure that you use to dispense supplies should be one that fits your own needs. The four plans outlined below may be used individually or combined, depending on your particular situation and the policies of your school or college.

All materials are sold from a central store. A centrally located storeroom, outside the vocational-technical instructional area, stocks all the materials students require. A clerk manages the store, distributes supplies, and collects the money. This facilitates the sale of materials, especially if the store is located near students' work stations. The main disadvantage of this plan is that students may come to class without the needed supplies, or they may have to leave during the class period to get their supplies. This plan works well when there is more than one occupational program to be served.

Materials are purchased by the institution and sold by the teacher. The teacher furnishes specifications for items to be purchased by the school or college. The materials are purchased and turned over to the teacher. Supplies are kept in the laboratory and are sold to students by the teacher as they are needed. The disadvantages are obvious; the teacher can become tied down to distributing supplies instead of teaching, and the teacher must handle cash. The advantage is that the students will be able to purchase needed supplies when they come to class.

The school purchases materials and dispenses them to students through supply cards. Supplies are purchased in the same way as in the second plan. Supply cards of varying values (e.g. $1.00, $5.00, $10.00) are then sold to students by the office or school store. To acquire supplies, students present the card to the teacher, who punches it for the amount of purchase. The advantage of this system is that the teacher does not have to handle cash.

The teacher purchases and sells materials. In this plan, the teacher negotiates directly with merchants in purchasing supplies and then sells these supplies to the students. This places the responsibility on the teacher to establish accounting procedures that will accurately report the details of each transaction. Receipts must be on file for all money spent, and records need to be meticulous. The disadvantages of this plan are obvious: it places a heavy burden of responsibility on the teacher and could encumber him/her with the logistics involved. However, this does allow the teacher to have complete control over purchases and to get the supplies he/she needs at the right time.

Whatever plan you use, you should avoid extending credit to students for supplies. Once credit is extended, the money may be difficult to collect, your records may become confused, or you and the student may forget the transaction. All of this may create ill will between you and the students.

Of course, in a case in which a student genuinely cannot afford to purchase supplies at this time, your institution will probably have provisions for handling this situation. In high schools, the PTA or the principal may have funds available for these purposes. Postsecondary students may be able to get help from social agencies or human resources training programs.

Conducting and Recording Transactions

Collecting and accounting for money require carefully worked out procedures. Assume you will be collecting $15.00 from each of your students for a drafting kit that will be needed for their assignments. In order to keep an accurate record of the money collected and the number of kits left unsold, you must establish a simple system for their sale.

It is necessary that you have everything you will need to complete the transactions arranged in an orderly manner: the kits, a cash box with change (or a container in which to place the money), a ball-point pen, a receipt book, and an account book for recording total collections.

You may ask a student to assist with the transactions, or you may handle the transactions yourself. Once you have made certain that you have received the correct amount from a student, you will need to make out a receipt. Stationers sell many different kinds of receipt books, or your institution may have some available. Two of the most commonly used forms are shown in samples 7 and 8.

If the form in sample 7 is used, the receipt is handed to Keith Johnson, and the stub remains attached in the receipt book. If the form in sample 8 is used, you will find that each original receipt can be torn out and a duplicate of this will remain in the book. Some form of carbon paper is used to get the duplicate. The important point to remember is that you must have a record of every receipt issued.

After you have issued all the receipts for the day, you need to count the money to make sure the amount in the cash box corresponds with the total amount shown in your receipt book. If the money in the cash box balances with the total in the receipt book, you should record the total amount collected on a special form (see sample 9).

Once you have collected and recorded all monies, these need to be properly handled. If there is a school treasurer, you should turn in all collected money to that person and receive a receipt for your deposit. You should always keep the money you have collected separate from your personal money. To avoid future headaches, you should not loan yourself or anyone else any of the money collected. In addition, you should make it one of your policies not to take the money home with you. Rather, make arrangements at the school or college for depositing this money in a safe place.

SAMPLE 7

RECEIPT

Stub (Remains in Receipt book)	Receipt (Given to the student)
No. 1	Carver School
Date: May 5, 1987	No. 1 Date: May 5, 1987
Received From: Keith Johnson	Received From: Keith Johnson
For: Drafting Kit	Amount: $15.00
Amount: $15.00	Fifteen and 00/100 Dollars
	For: Drafting Kit
	J. Dinero
	Cashier

SAMPLE 8

RECEIPT

Carver Technical Center
401 North Union Avenue
Montgomery, AL 36101

No. 1 Date: May 5, 1987

Received From: Keith Johnson $15.00

Fifteen and 00/100---------- Dollars

For: Drafting Kit

J. Dinero
Cashier

SAMPLE 9

RECORD OF TOTAL COLLECTIONS

Teacher _____ School _____

Date	Description	Quantity on Hand	Total	Quantity Sold	Total	Balance
3/2	Typewriting Paper	25 reams @ $5.25	$131.25	10	$52.50	15 reams-- $78.75
5/5	Drafting Kit	100 @ $15.00	$1,500.00	30	$450.00	70 kits-- $1,050.00

Gifts

Another aspect of your budgeting and reporting responsibilities involves gifts of equipment or money that may be made to your program. These gifts may be presented to you by members of your advisory committee, business persons, or interested citizens in the community. In other cases, you may become aware that a particular item is available, and you could investigate the possibility of this item being donated to the school. Because such gifts may be valuable in improving your occupational program, you need to be familiar with the generally accepted procedures for receiving them.

Before accepting a gift, you must identify any rules and regulations governing the acceptance of such donations. The school or college may have policies that restrict members of the staff from accepting gifts or that place stipulations on the types of gifts that may be accepted or the conditions under which they may be accepted. If this information is not included in the institution's faculty handbook or official bulletins, you will need to check with an administrator who is likely to have this information.

If the school policy states that teachers may accept gifts for the school, let your administrator know what is taking place. It is a matter of courtesy to inform him/her that a gift has been offered to your department and whether or not you intend to accept it. It is wise to do this before the donation actually takes place, so that the administrator has the opportunity to ask questions or suggest a change of decision.

Not all gifts should be accepted; each should be considered based on its own merits and whether it has value for your program. As you consider each gift, ask yourself the following questions:

- Can you use it in your program? For example, a commercial photography department does not need an automatic donut-making machine even though it's a very fine piece of equipment. A photographic enlarger may be in working order, but it may be of a type no longer used in the field.
- Is the machine in good working order or would it cost you more to repair than it is worth? The donor may simply want to clear out his/her warehouse or contribute a basically worthless piece of equipment in order to claim a tax write-off for his/her business.
- Are there strings attached to the gift? For example, if you accept this piece of equipment, will the business person expect you to purchase your equipment and supplies from him/her in the future? Are there restrictions on how the gift may be used in your program?

If someone gives a particularly valuable gift to the school, it may be a good idea to give the event publicity. This is one way of letting the donor know that you appreciate the gift. The student newspaper, bulletin boards, community newspapers, and other news media might be used to tell the story of the school's good fortune and the donor's generosity. An announcement may be made or an award may be presented to the donor at a school function, such as a banquet, party, picnic, or assembly program.

You must, of course, use discretion in selecting the appropriate method of showing your appreciation. For example, holding a banquet would not be an appropriate way of showing your appreciation for the receipt of a small amount of scrap lumber. In that case, a simple thank-you letter would suffice.

If you decide to write to the donor thanking him/her for the gift, this letter should include (1) the name of the specific gift, (2) the date received, (3) the purpose for which you intend to use the gift, and (4) the estimated value of the gift (see sample 10).

Whenever you accept a gift, you should provide the donor with an estimation of the value of the gift for tax deduction purposes. If you feel that you do not have the competence to judge the value of a particular item, you should have an outside expert make an estimate of the item's worth.

As with all other transactions discussed thus far, a **record** should be kept of all gifts received and their sources. A separate system may be established for this purpose (see sample 11), or you may record the gifts received in the regular inventory system.

Handled correctly, gifts from various segments of the community can be a most welcome addition to your program. You will need to consider each one carefully to make sure that it does, in fact, further the educational goals of the program and that it is given without restrictive conditions.

If the gift is to be accepted, this should be done within the procedures and policies established by the school, and appropriate acknowledgement should be made to the donor. If you cannot accept the proffered gift, you should decline the offer with due courtesy. In either case, your occupational program will benefit from the continued goodwill of the people of the community.

SAMPLE 10

THANK-YOU LETTER

BLAIR COMMUNITY SCHOOL

Department of Occupational Education
(204) 288-3567

1601 Union Avenue
Prattville, IL 60610

May 5, 1987

Mr. Lester James
Sales Representative
Hi-Tech Corporation
1501 Maine Street
Prattville, IL 60609

Dear Mr. James:

The Hi-Tech Word Processor, Serial Number 18764521-2, that your company presented to the Cooperative Office Education (COE) Program of Blair Community School is greatly appreciated. The students are as excited as I am about the gift. This equipment adds a new dimension to our program.

Prior to receiving it, students were unable to gain experience on this particular type of up-to-date equipment. The word processor will indeed be an asset to our program, and I will be demonstrating the proper use, care, and outstanding features of this fine piece of equipment.

For your own records, you may be interested to know that the word processor has a current estimated value of $1,500.00 and appears to be in good condition.

Again, the COE Program of Blair Community School thanks you for your generous gesture. I hope if you are in this vicinity, you will stop by for a visit.

Sincerely,

Harold C Ledger

Harold C. Ledger, Coordinator
Cooperative Office Education

SAMPLE 11

RECORD OF GIFTS RECEIVED

Date Received	Item Received	Donor	Estimated Value	Condition

Report Preparation and Budget Projections

If you have maintained an organized and complete file of all necessary documents and data during the year, then it becomes a relatively simple task to complete the required reports and to project budgetary needs for the upcoming year.

Because vocational education has state and federal funding sources, vocational teachers are required to prepare reports for these agencies that provide detailed information concerning the number and types of students served, the money spent, the monies received, and so on. These agencies can then use this information to predict trends, project future funding needs, identify needed shifts in priorities, provide data to funding agencies as required by law, and supply the public with data that satisfy the public's demand for accountability and document the responsible and efficient use of funds spent.

By documenting past expenditures, you can also project future budgetary needs. For example, if, despite your careful planning for and efficient use of consumable supplies, your records and reports show that you underestimated your needs for a particular item, then your projections for next year's budget should be adjusted accordingly.

The amount of responsibility you will have for completing reports and planning budgets will vary according to the particular procedures followed in your school. Consider sample 12. This is the type of budget request that your chief school officer will be required to prepare. It is unlikely that you will have a great deal to do with personnel, salaries, and operating costs.

However, items covering travel, supplies, and minor and major equipment needs that can directly affect the quality of your instructional program should be of concern to you. Therefore, you need to keep accurate records so that you can provide the necessary information to the appropriate people for purposes of projecting a budget, thus ensuring that the final budget reflects **your** instructional needs.

Regardless of your responsibilities in planning a budget, of course, you should recognize the importance to your own instructional planning of monitoring your use of equipment and supplies. You should also know the costs of items and repairs, how well your projections matched actual use, and your projected and actual travel expenses.

Many of the documents you need to keep on file have already been mentioned. When requisitioning items, issuing equipment to and collecting fees from students, making travel requests or requests for travel reimbursement, and accepting donations to your program, you need to keep a duplicate of all such transactions on file. In addition, your files should contain the following types of information:

- Student enrollment and termination figures and student follow-up data
- Equipment inventories, including information concerning the condition of the equipment
- Supply inventories
- Service/repair records
- Articles or data supporting occupational trends requiring new types of equipment
- Information concerning proposed workshops or conventions that could contribute to your professional development
- Notes on possible new sources of equipment and supplies

Vocational-technical teachers who are thoroughly immersed in their mission of providing instruction and working with students may tend to resent the need to do financial accounting and to prepare detailed reports. It is, however, very necessary to fulfill the requirements of institutional procedures if you are to maintain the cooperation of the staff and gain the support of the administration for the things you as a teacher want to accomplish.

Every occupational instructor will need to become thoroughly familiar with school or college procedures and forms and be able to work with them until their correct use is virtually second nature. Each form and report will be complete; all data and records will be completely accurate. If this is done, budgeting, purchasing, and record keeping will become fairly routine and quickly accomplished tasks rather than burdensome duties.

Such attention to detail will make administrators pleased and grateful and will expedite the business procedures that keep the occupational program running smoothly. In the long run, it will help to support the success of the instructional program.

SAMPLE 12

BUDGET REQUEST

DISTRICT CODE _____

Fiscal Year 19____

Department of Education
Bureau of Vocational Education

Local Education Agency _____
School _____
Region _____

Submit one copy for each Vocational Program Area in each school.

CHECK PROGRAM AREA		CHECK SOURCE OF FUNDS	
PROGRAM AREA		PART B—PROGRAMS	PART F—CONSUMER & HOMEMAKING
☐ Agribusiness	☐ Practical Arts	☐ Regular	
☐ Business & Office	☐ Public Service	☐ Disadvantaged	☐ Home Ec. (Homemaking)
☐ Marketing & D.E.	☐ Industrial Educ.	☐ Handicapped	
☐ Health & Personal Services	☐ Special Programs		PART G—COOPERATIVE
☐ Home Ec.	_____	PART A–DISADVANTAGED	☐ Cooperative Voc. Prog.
		☐ Disadvantaged	

SUMMARY OF FUNDS REQUESTED (Use Budget Backups as needed)

OBJECT CODE & ITEM	REIMBURSEMENT REQUESTED				REIMBURSEMENT APPROVED			
	TOTAL COST	Secondary	Post-Secondary	Adult	Secondary	Post-secondary	Adult	Totals
10-Supportive Personnel								
11-Teachers								
30-Misc. Operating Costs								
34-Travel								
37-Instructional Supplies								
39-Minor Equipment (Under $300)								
60-Major Equipment (Over $300)								
TOTALS								
PROJECT NUMBERS								

REQUESTED BY:

Department Chair or Teacher

Principal, Coordinator, or Director

Chief School Administrator

Date

RECOMMENDED: (Bureau Use)

Director

APPROVED:

Asst. Superintendent for Voc. Education

Date

Budget Backup No. 1

Local Education Agency

Region

School

Fiscal Year

SALARIES

(10 SUPPORTIVE PERSONNEL)

PERSONNEL SALARIES—(Not foundation units) including adult

NAME: Supportive Personnel	POSITION TITLE	% OF TIME*	PROGRAM LEVEL Sec.	P. Sec.	Adult	REIMBURSEMENT REQUESTED	REIMBURSEMENT APPROVED

TOTALS _____ _____

(11 TEACHERS)

NAME: Teachers							

*Community Colleges & Special Programs only

TOTALS _____ _____

TRAVEL

(34 TRAVEL)

NAME OF TEACHER	STUDENT SUPERVISION	REGIONAL & STATE MEETINGS	OTHER MEETINGS	REIMBURSEMENT REQUESTED	REIMBURSEMENT APPROVED

TOTALS _____ _____

Budget Backup No. 2

Local Education Agency | Region

School | Fiscal Year

OPERATING COSTS

(37 INSTRUCTIONAL SUPPLIES (including adult))

QUANTITY	ITEM	DESCRIPTION	PROGRAM LEVEL (Check) S.	P.S.	Adult	TOTAL COST	REIMBURSEMENT APPROVED
		TOTALS				_____	_____

(30 MISCELLANEOUS OPERATING EXPENSES)

QUANTITY	ITEM	DESCRIPTION	PROGRAM LEVEL (Check) S.	P.S.	Adult	TOTAL COST	REIMBURSEMENT APPROVED
		TOTALS				_____	_____

Local Education Agency _____ Region _____

School _____ Fiscal Year _____

EQUIPMENT

(39 MINOR EQUIPMENT)
List in priority order items costing $50 or more but less than $300.

QUANTITY	ITEM	DESCRIPTION	PROGRAM LEVEL (Check)			UNIT COST	TOTAL COST	* ACTION			REIMBURSEMENT APPROVED
			S.	P.S.	Adult			1	2	3	
		TOTALS									

(60 MAJOR EQUIPMENT)
List in priority order items costing $300 or more.

QUANTITY	ITEM	DESCRIPTION	PROGRAM LEVEL (Check)			UNIT COST	TOTAL COST	* ACTION			REIMBURSEMENT APPROVED
			S.	P.S.	Adult			1	2	3	
		TOTALS									

*Each item will be (1) Approved, (2) Deferred, or (3) Disapproved. Those items deferred may be purchased when additional funds become available.

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If you have specific questions related to your reading or if you would like additional information about how to prepare and work within budgets or how to effectively complete program reports, you may wish to arrange through your resource person to interview a vocational-technical teacher experienced in these areas.

The following items check your comprehension of the material in the information sheet, Budgeting and Reporting Responsibilities, pp. 6–26. Each of the six items requires a short essay-type response. Please explain fully, but briefly, and make sure you respond to all parts of each item.

SELF-CHECK

1. The information sheet in this module has concerned itself with the **general** procedures of budgeting, purchasing, and preparing reports. Why has this approach been used, and what should the teacher do to acquire more detailed information about these matters?

2. Travel expenditures are typically relatively minor budgetary items, yet schools insist on a high degree of completeness and accuracy in the teacher's completed reports. Why is this so, and how can you be sure to provide the necessary information?

3. What is the relationship between the teacher's need to project instructional resource needs for the vocational-technical program, and the task of preparing budgets and supply requistions?

4. What are some of the essential differences between purchasing a small amount of supplies (say, four dozen pencils) and purchasing a large piece of equipment (such as an X-ray machine) in terms of procedures that will probably have to be followed?

5. Handling student fees seems to call for nothing more than simple common sense. Is this true? Why or why not?

6. Under what circumstances might a gift to your program be a poor bargain?

NOTES

Compare your written responses to the self-check items with the model answers given below. Your responses need not exactly duplicate the model responses; however, you should have covered the same **major** points.

MODEL ANSWERS

1. The general principles and procedures of budgeting, purchasing, and reporting are widely adhered to in all vocational-technical programs. The **specific** application of these, however, varies greatly among schools, districts, and even states.

   Legal requirements, vocational funding agency policies, principles of accounting, and ethical standards are relatively uniform across the country, and these dictate the kinds of records the teacher must keep. It is not possible, however, to provide the teacher with information or experience on procedures for any one institution, so the teacher needs to be flexible and to learn on the job.

   An instructor entering a new secondary or postsecondary institution will need to learn what the business procedures of the institution are, who the persons are who will be involved in some way with the system, and what general expectations apply to the teacher. Usually, it is not difficult to learn all these things, but it does take a good deal of directed effort on the part of the teacher.

   To gain the necessary information, you can (a) read the institution's administrative handbook or procedures manual; (b) read administrative memorandums; (c) talk to and ask questions of administrators, a supervisor, a school secretary and/or treasurer, and other teachers; (d) collect all the forms and materials used for budgeting, purchasing, and reporting; and (e) write notes about the information collected and prepare a file on the topic for future reference.

   When a new procedure presents itself, you should go through the process carefully, verify the results with knowledgeable personnel, make any necessary changes or corrections, and place a note in your file that may be helpful when the same kind of budgeting or reporting situation arises again. By learning these local procedures well, you can then concentrate on the **contents** of the budget or report rather than be unduly caught up in the mechanics of the processes.

2. It may indeed seem a contradiction that so much stress is placed on the completeness and accuracy of travel requests and reports when other, seemingly more important phases of school activities are taken care of in a more flexible way. However, there are almost always very specific and exacting rules and regulations governing travel, and these must be followed scrupulously.

   Because school personnel are away from "home base" during the period of traveling, routine supervision and observation do not apply, and expenditures are subject to carelessness, if not misuse. To counteract this, rigid restrictions on travel expenditures and specific reporting procedures are set up.

   There may be rules for mode of travel, maximum allowable cost of lodging, and the maximum expenditure for meals and tips, among other things. In order to be reimbursed, the traveler may be required to present receipts for airline tickets, highway tolls, motel or hotel rooms, restaurant service, taxi service, and even parking charges.

   In order to be sure that the travel will be approved and the travel expenses will be fully reimbursed, you should complete the following steps:

   - Be fully informed of school policies, procedures, restrictions, and regulations when planning for travel
   - Obtain proper authorization before embarking on any trip
   - Keep complete and accurate records of expenditures during the travel period (use of a pocket notebook specially designed for travel is very helpful and convenient)
   - Take notes on the professional outcomes of travel experiences
   - Fill out the necessary travel reports and reimbursement forms carefully immediately upon return

   Professional travel opportunities can be very valuable to your growth and development; following the accepted procedures minimizes the complications of the experience.

3. Budgeting is really forecasting future expenditures, and preparing requisitions for supplies is the task of acquiring materials for present needs. Neither of these teacher responsibilities can be done in a vacuum but must grow out of the planned instructional program.

   Forecasting future expenditures for laboratory supplies, tools, and instructional materials has to be based on the curriculum for the vocational-technical program and the planned series of student learning activities in the classroom and laboratory. The teacher must estimate the supplies required for each of the several activities, estimate the number of students who will be engaged in those activities, and calculate the total amount of the various supply items required for the school year or other instructional period.

   Budgeting, then, is the task of taking the projections of needed resources (e.g. supplies, tools, equipment, media) for the total instructional program and fitting this to the amount of funds available. Minor adjustments are usually no problem, but if the funds are clearly inadequate to meet the instructional needs, something must be done. Either the proposed learning activities must undergo major revision, or the available funds must be increased so that effective instruction can take place.

   It is clear that only by this process of comparing needs with resources can future difficulties be anticipated and avoided. Preparing a budget without having made a study of instructional needs has little rational basis, and planning instruction without a budget of financial resources is working with naive hope, trust, and unfounded optimism.

   Likewise, purchasing supplies must be based on the budget and on instructional needs. The budget provides the general framework for purchasing, so that the teacher knows that the money is available and that the purchasing conforms to previously determined amounts for each category or class of expenditure.

   By referring to the projected instructional resource needs, the teacher can make purchases of specific items and accurate amounts, knowing that these will satisfy the needs of the planned learning activities. This kind of planning and budgeting means that the teacher knows that the supplies, tools, and equipment will be there when they are needed and that teaching and learning can proceed on schedule.

4. Both large and small purchases must, of course, be made by following established institutional procedures. However, the teacher usually has a great deal more leeway in purchasing routine supplies and small amounts than in buying expensive equipment. Small items (such as the pencils) usually may be obtained by (a) a direct purchase by the teacher from the chosen vendor, the bill being paid by the teacher's internal school account; (b) routine requisition and purchase order; or (c) request from the school's warehouse or stores.

   Sometimes, though, it is actually difficult to purchase very small and inexpensive items because purchasing departments will not process orders for less than a stipulated amount (usually $5 or $10). This means that the teacher will have to wait until a minimum order can be made up or pay for the items out of his/her own pocket (not a desirable practice).

   The purchase of major equipment or other capital outlay requires considerably greater planning and attention to proper procedures. The amounts of money involved are usually quite large, and the purchase results in a permanent addition to the vocational-technical program—so mistakes must be avoided.

   Purchasing procedures for capital outlay are usually clear and rigid, and they generally follow this order: (a) approval for the purchase must be obtained from the administrator or other authorized person; (b) the teacher writes a detailed description of (specifications for) the item needed; (c) the specifications are submitted for bids by vendors (usually three bids required); (d) the lowest bidder is awarded the purchase order; and (e) the teacher accepts delivery of the item, verifies that it is correct and in good condition, and signs the invoice or delivery ticket.

5. Any school or college transaction involving money, particularly where students are concerned, calls for carefully defined procedures and accurate record keeping. You should be able to provide evidence that the amount of money you collect and the supplies purchased or money deposited to the institution's accounts **balance.**

   Your school or college has policies and regulations for issuing or selling supplies and for collecting fees from students for supplies. It is essential that you follow these procedures rather than use your "common sense" in devising and implementing a system.

6. A gift of equipment or money from a business person or other interested person in the community can mean a real improvement in your occupational program. But, this will only be so if the gift (a) does in fact contribute to the achievement of program goals and objectives (i.e., can be **used** in your program) and (b) is properly given and received.

   It's unlikely that someone would donate a piece of equipment totally unrelated to your program. What **could** happen, however, is that a gift may be in need of extensive repair or may be so old that it can be expected to break down in a short time. The gift might also be of a type that is no longer used in the field or is about to become out-of-date. Such gifts would not be very good bargains in terms of their potential for helping students achieve program objectives.

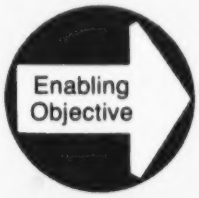
   In addition, if there are strings attached to the gift or restrictions on how it may be used, the gift would not be worth the trouble. For example, if a donor stipulates that a gift of money is to be used to help only **male** students in the program or if he/she expects some favored treatment in return, you would be ethically, and probably legally, required to turn it down.

Level of Performance: Your written responses to the self-check items should have covered the same **major** points as the model answers. If you missed some points or have questions about any additional points you made, review the materials in the information sheet, Budgeting and Reporting Responsibilities, pp. 6–26, or check with your resource person if necessary.

NOTES

Learning Experience II

OVERVIEW



Given case studies describing how three instructors handled their budgeting and reporting responsibilities, critique the performance of those instructors.

You will be reading the Case Studies, pp. 36–39, and critiquing the performance of the instructors described.

You will be evaluating your competency in critiquing the instructors' performance in handling their budgeting and reporting responsibilities by comparing your completed critiques with the Model Critiques, pp. 41–43.

The following case studies describe three different situations in which occupational instructors were involved with budgeting and/or reporting responsibilities. Read each of the case studies, and then **explain in writing** (1) the strengths of the instructor's approach, (2) the weaknesses of the instructor's approach, and (3) how the instructor should have handled his/her responsibilities.

CASE STUDIES

Case Study 1:

Mr. R. E. Porter, a first-year instructor, had experienced a number of budgetary problems during the year. Consequently, he had requested that an end-of-the-year department meeting be held to clear up those problems and to discuss the next year's budget. Mr. Kapellmeister, the department head, had agreed and had notified Mr. Porter and the other instructor in the department, Ms. Ann Arbor, of the meeting. At the time appointed, the three individuals met in Mr. Kapellmeister's office.

Mr. Kapellmeister:

I want to thank you for taking time to attend this meeting. The reason for this meeting, Ann, is that R. E. here has been having a couple-three budget problems he wanted to talk about. Plus, I want to take a little time to discuss the information I asked you to bring. Okay, R. E.? Now, what exactly are you concerned about? I thought when I explained the procedures and told you the kind of money we had to work with that you were set for the year.

Mr. Porter:

Well, I thought so, too. Based on the figure you gave me, I was sure I had plenty of money to get me through the year in good shape. I was taken by surprise when one of my requisitions came back in **March** marked "insufficient funds." According to my calculations, there was still money in the budget.

Mr. Kapellmeister:

I thought you understood that the figure I gave you was for the whole department and that part of that money was already allotted for various departmental costs.

Mr. Porter:

No! I thought it was first come, first served, based on need. I didn't know I had to subtract a certain amount and divide the balance into thirds.

Mr. Kapellmeister:

Sorry about that. Anything else?

Mr. Porter:

Absolutely. The two new machines you bought me for my lab just aren't enough. Those two are down so much, I've got to have three new ones next year if I'm going to keep operating.

Mr. Kapellmeister:

That's too bad. Can you tell me the exact nature of the problem? Were they faulty to begin with? Were they overused? Weren't the repairs satisfactory? How long did it take you to get them fixed?

Mr. Porter:

I've had so much trouble with those machines, I don't even remember half of what happened, when, or why. Looking back, all I know is that I don't like that repair service we called in—it seemed to take **forever** to get service, and I spent hours readjusting my lesson plans to work around those machines when they were down. It was very inconvenient.

Mr. Kapellmeister:

I'm really sorry; I wasn't aware that was happening. Does that about cover it?

Mr. Porter:

I wish it did. Remember that workshop I went to? Well, that was a really terrific experience for me—until I didn't get all my money back.

Mr. Kapellmeister:

What happened?

Mr. Porter:

Who knows? I got approval in advance, I listed all my expenses during the trip, and I filled out the request for reimbursement fully and accurately. But, the check I got didn't cover it all.

Mr. Kapellmeister:

That's very unusual. Do you have any idea why you didn't get full reimbursement? And, incidentally, I have a vague recollection of your asking me if you could present a report on that trip to the staff. Whatever happened to that?

Mr. Porter:

I sent that request to the office and I haven't seen it since, so I have no idea what items didn't get reimbursed or why. As far as my trip report is concerned, I meant to get something in writing, but I got so busy, it just went by the board. I may try to write something up this summer—if I can remember what happened after all this time.

One more thing, you know those videotapes I told you about that I wanted to rent to show to my classes? Well, I had to scratch that idea because I couldn't get the kind of playback unit needed to show them. When I tried to put through a purchase order, I got told our budget didn't allow for such purchases. That sure put a damper on a great idea.

Mr. Kapellmeister:

I see. I'll have to check into that, I guess. If there's nothing else, I'd like to discuss the information I asked you to bring to the meeting. Now, you should have with you that form I gave you at the beginning of the year with complete data concerning how many supplies you requisitioned or purchased, how much was dispensed, and your remaining inventory—which, I trust, will balance?

In addition, I asked you to use that data to project your resource needs for next year, and you should have that list with you.

Ms. Arbor and Mr. Porter hand Mr. Kapellmeister some papers. Mr. Porter's supply and inventory sheets are extremely detailed and accurate, and they balance. Below is a portion of his list of projected needs.

Projected Needs – R. E. Porter

(Items prioritized according to last year's consumption, use, adequacy)

3 memory typewriters
1 eight-mm film projector
1 pocket-sized dictating machine
1 transcriber for a pocket-sized dictating machine
2 dozen tapes for a pocket-sized dictating machine

Case Study 2:

Ms. Price always dreaded the beginning of the school year because that's when she had to go through the bother of collecting student fees. School policy required that she provide the office with a list of needed supplies, which they would purchase for her, but then she had to collect the fees from the students herself. Last year's fee collections had been chaotic, and she was determined that this year the process would run smoothly. She decided to spend some time developing a system to guide the process.

First, she designed sheets of receipts that she could duplicate and cut up into individual receipts so students could have proof of purchase. Second, she got a strong, padded mailing envelope that she could use to keep the money in. On the outside of the envelope, she wrote each student's name so she could check off the appropriate name as each student paid.

The following day, she explained to students that she would be collecting a fee of $4.75 from each student on Wednesday. She took time to explain why fees were necessary and what they would be used for. She described carefully what students would receive for their money. She then requested that any student who would have difficulty paying the fees should so indicate by raising his/her hand. No one did.

Wednesday arrived and Ms. Price started class by reexplaining the purpose of the fees. Unfortunately, one student had been absent on Monday and had not known about the fees. Ms. Price asked her to remember to bring the money in later in the week. Then Ms. Price introduced a reading assignment that students were to complete that period. That would keep them busy and productive so the period would not be a total waste.

She set up the materials—her receipts, her envelope, and a red pencil—and called out the name of the first student on her class roster. That student had only a five-dollar bill, so Ms. Price took a quarter from her own pocket to give him change. The second student had the correct change, so Ms. Price put the four singles and the five in her envelope and left the quarters on her desk for making change.

Things went well for a while after that. After each student paid, she made change if necessary, carefully put the bills in the envelope, wrote out a receipt for the student, and checked off the student's name on the mailing envelope list. However, it was taking longer than she'd expected and time was running out.

In addition, when she called on Jim Hood, Jim announced from his seat that this was supposed to be **free** public education, and he absolutely refused to pay any fees. A remark of that sort required immediate attention. Ms. Price asked Max McSweeney, a trusted student and vocational student organization treasurer, to finish the collection of fees. Then she took Jim out into the hall for a heart-to-heart talk.

Ms. Price arrived back in the classroom just as the bell rang, but efficient Max had finished the job. Ms. Price thanked him and dismissed the class.

In checking the envelope, however, Ms. Price noticed that (1) Max had not checked off any names, (2) Max had used 50¢ of his own to make change, and (3) Clyde had been short of cash and still owed a quarter. Ms. Price took two dollars from the envelope so she could get change on the way home. She put the bills in her wallet and carefully locked the envelope of money in her file cabinet.

She then made a note to ask the students to bring their receipts to class on Friday so she could update her list, and then she headed for the parking lot. She was glad she'd taken time to systematize the process; it'd gone a lot better this year.

Case Study 3:

Mr. Black, a teacher-coordinator for a cooperative business and office education program, has just accepted a donation of an expensive typewriter.

Ms. Hayes:

Mr. Black, isn't that the ICN memory typewriter they advertise on TV—the one that stores copy so you can use it later?

Mr. Black smiles broadly and nods.

Ms. Hayes:

Wow! You must have paid a pretty penny for **that.**

Mr. Black:

Actually, it was loaned to me by a local office supply company.

Ms. Hayes:

You mean you're renting it?

Mr. Black:

No, not exactly. They kind of told me to keep it as long as I needed it. They're expecting to get a big contract from us when we build the new facility next year. They just write off things like this on their income tax. It's good business for them.

Ms. Hayes:

Did you check with the director about this?

Mr. Black:

No. The sales representative from the company asked me to keep it under my hat because of all the red tape involved.

Ms. Hayes:

Yes, but won't someone wonder where it came from when your students start using it? I mean, a machine like that is hard to miss.

Mr. Black:

To tell you the truth, I'm planning to keep it in my office and use it to prepare my lessons, handouts—stuff like that. It's got so many great features, it'll be a real help to me in my teaching.

Ms. Hayes:

Well, I guess that's okay then. But how do you keep track of things you receive like this?

Mr. Black grins.

Mr. Black:

In my head. I'm no fool. So long as these little transactions don't become common knowledge, everybody benefits—me, my students, the company, and the school.

Ms. Hayes:

I've got to get going, but I'd love to see that little wonder work before I leave. Do you mind?

Mr. Black:

Go ahead. I haven't tried it myself yet.

Ms. Hayes sets a dial, types a short note, pushes the "record" button, the "recall" button, and the "auto" button to bring back what she has just typed. Nothing happens. She tries again, with the same result. Nothing.

Ms. Hayes:

Well, it's too bad you didn't try it out before you sent your thank-you letter. It seems they sent you a used lemon. Is that **smoke** coming out of there?

Mr. Black unplugs the machine and reaches for a pitcher of water.

Mr. Black:

They didn't get any thank-you letter from me, and I'm thankful for **that!**

NOTES

Compare your written critiques of the instructors' performance with the model critiques given below. Your responses need not exactly duplicate the model responses; however, you should have covered the same **major** points.

MODEL CRITIQUES

Case Study 1:

Mr. Porter's response to the problems he encountered all year was a good one. Asking for a meeting with department staff to air concerns and clarify information for the following year is an excellent way to resolve problems and avoid future ones. However, it became apparent during the meeting that there are serious problems with the way this department handles the whole process of budgeting and reporting.

In the first place, no one was really adequately prepared for the meeting. General concerns were identified, but little **concrete** data and few explanations or solutions were shared among the participants. Ms. Arbor never gave any input at all, nor was she asked to.

This lack of precision in clarifying and following budgetary procedures and responsibilities is revealed throughout the discussion. For example, it is clear at the outset that Mr. Kapellmeister failed to thoroughly explain to Mr. Porter how the department's budget would be handled. Although he made a sincere effort to provide his staff with necessary budget information, he didn't go far enough. He didn't tell them that the money was to be **divided** among the staff, **how** the funds were to be divided, what funds were already **committed,** or for what **purposes** these funds could be used.

Mr. Porter could have avoided this problem if he had asked Mr. Kapellmeister for more specific information at the time. As department head, Mr. Kapellmeister should have provided all needed information, but the alert instructor would know what questions to ask to get the needed information.

Another concern Mr. Porter brought up was his difficulty with faulty equipment. He knew enough to identify and make known his equipment problems, but he had done little to determine solutions. He did not do the following:

- Identify whether the problem was in the equipment, its use, or the poor service
- Clarify why the service was slow
- Try to locate other service repair companies
- Keep detailed records of the amount of down time, dates service was requested and when repairs were completed
- Inform his department head during the year of what was happening

He did project the need for three more such machines based on his experiences, but this projection may well be unrealistic if it is just a service problem. Mr. Kapellmeister does try at this point to get more information about the problem, but when Mr. Porter fails to respond adequately, Mr. Kapellmeister just lets it slide. There is serious question about how Mr. Kapellmeister will be able to turn this kind of information into budgetary decisions for the following year.

Mr. Porter also made an excellent attempt to put the money budgeted for travel to good use. He identified a related workshop and tried to follow correct procedures by filling out the appropriate forms, obtaining approval, and listing his expenditures. He attended the workshop as an enthusiastic and active participant.

We do not know why he was not reimbursed fully, and neither does he. He might have assumed the sky was the limit when actually there was a set allotment (in the same way that he failed to clarify how much of the total department budget was his to work with). He might have been expected to keep receipts and have failed to do so. Perhaps he did not fill out the reimbursement request form correctly, although this can't be determined because he did not keep a duplicate for his own records.

We do know that Mr. Porter never bothered to follow up immediately on why he was not fully reimbursed (so that he could avoid making the same mistakes in procedure in the future). Furthermore, his workshop enthusiasm apparently flagged before he got around to documenting his experiences in writing. Evidently he took no notes with which he could remedy this deviation from procedure by completing a report at a later date.

Mr. Porter tried to use budget money for a very worthwhile purchase (the needed videotape playback unit). But again, when the request was turned down, he didn't at that time try to determine either (1) why it was turned down or (2) what other options he had for acquiring such a unit. He should have at some point contacted Mr. Kapellmeister to determine if there was money in other budgets that could be used for purchasing audiovisual equipment and aids (e.g. library funds, media center funds, general operating funds, petty cash). Perhaps it is school or department policy to **borrow, lease,** or **rent** such equipment rather than to purchase it out of the budget.

Finally, Mr. Porter apparently had kept and compiled good, detailed records of his supplies and equipment—in stock, dispersed, and purchased. He knew what he needed for the following year and was thus able to provide Mr. Kapellmeister with a list of needed resources to aid him in preparing next year's budget. Prioritizing these items could also have been helpful to Mr. Kapellmeister in making budgetary decisions.

However, Mr. Porter did not provide any specifications for his projected needs. With no detailed descriptions, it would be very difficult for Mr. Kapellmeister (or the purchasing officer) to know just what to order (e.g., what **kind** of dictating machine, other than "pocket-sized," is needed?). In addition, he did not include essential information, such as the approximate costs of the items or manufacturers of the items. It may also have been his responsibility to list suggested vendors.

Overall, it is evident that Mr. Porter's files are lacking in information. He has not kept duplicates of essential monetary transactions. Thus, it will probably be very difficult for him to fill out or provide input into the district, state, or federal reports required.

Case Study 2:

Ms. Price started out with good intentions. She was familiar with school policy concerning the responsibility for the collection of fees, and she recognized the need for developing a clear, simple system for handling fee collections. She prepared receipts to document the transactions. She carefully explained to the students the need for paying fees.

In addition, she provided the students with a task to accomplish so they would not have to sit idle while fees were being collected. Finally, she called students to her desk one at a time in alphabetical order. This avoided the chaos that can occur when students are gathered around the desk awaiting their turns impatiently and allows a teacher to complete each step of the transaction in an organized, unrushed fashion.

However, Ms. Price's plans and procedures had a number of weaknesses. Although she noted school policies regarding her responsibilities for collecting the fees, we have no indication that she was aware of any school policies regarding keeping a **record** of these transactions. Even if there are no stated policies, her record-keeping system is weak.

She should have used a system of writing receipts that would provide her with a duplicate copy for her records. Receipts aren't just for giving students proof of purchase; they should also provide the teacher with a record of each transaction. In addition, receipts should be filled out in ink so the information is more permanent. A simple checklist is not adequate, since it provides only limited information, and it is far too easy either to forget to check a name or to check the wrong name by mistake.

While she took great care to explain why fees were being collected, she never really explained the **procedures** to be used. Thus, when Max took over, he had to improvise when giving out change and was unaware that he was supposed to check the names off.

In addition, Ms. Price did not cover the subject of nonpayment very well. She created a situation in which students who were unable to pay fees had to publicly identify themselves by raising their hands. The fact that no one did does not indicate that no one was in that position, only that they may have been too embarrassed to admit it. This may have been the cause of the subsequent problem with Jim Hood. A better procedure would have been to request that students unwilling or unable to pay fees stop by her office to discuss it further and to explore the options available.

Another problem was created by the fact that she only mentioned fee collections once prior to the collection day. She should have noted that one student was absent on that day and either spoken to that student individually the following day or reminded the whole class about fee collections again. The latter would probably be preferable since students may tend to forget such things rather easily.

Ms. Price has a lot of loose ends left hanging. She has to get the full fee from the absent student, get a quarter from Clyde, do something about Jim's fees (or Jim), reimburse herself a quarter, reimburse Max fifty cents, and get two dollars' worth of change. She has borrowed, extended credit, and mixed the fees up with her own money.

This whole area could have been simplified if she had used a cash box rather than an envelope and either (1) started with a small bank ($5.00) of change drawn from petty cash or her personal resources or (2) started by calling on students with the correct change. Starting with a bank is the simplest, but

there is a chance of losing money. If students are encouraged early to bring the correct change, this can be of great help.

Ms. Price never checked the amount of money collected. Although the names weren't checked off accurately, preventing her from knowing what she should have, she should have taken a count of exactly how much money she had in her possession. Pulling money in and out of an envelope and leaving change on the desk had increased the chances of errors. Furthermore, by the time she asks students to bring in their receipts so she can update her checklist and balance her monies, she will probably find that some students will have lost their receipts or thrown them away.

It's too bad, given the time limitations and the existence of Max, the vocational student organization treasurer, that Ms. Price did not plan for Max to be involved in the whole process. It might have served to make the system more efficient and time saving.

Finally she should not have left the money locked in a file drawer in her room. This is a great deal of money for which to be responsible. By depositing it with the appropriate school officer, she could have avoided this responsibility and ensured its safekeeping.

Case Study 3:

Mr. Black violated just about every reasonable rule for accepting gifts to the school and in general behaved in a highly unethical manner. We don't know what the school policy for accepting donations is at Mr. Black's school. We do know that, under these circumstances, he should have discussed the matter with the administration before making any decision. In any event, it is clear that this particular gift should **not** have been accepted.

In the first place, there were very definite strings attached to this gift—conditions that put Mr. Black and his school in an awkward, if not unethical (or even illegal), position. The company expects a favor in return, and Mr. Black had no right to accept the gift under those conditions without discussing the full implications with his administrator.

Second, even though the typewriter **would** have been a very useful gift for Mr. Black's program and would have helped to achieve course objectives, those "strings" (and the company's insistence that he keep the whole thing quiet) rendered the donation useless to the students and the program.

Mr. Black's assertion that he can use the typewriter for lesson preparation is really just a convenient rationalization. Under the right circumstances, his students should have the opportunity to receive training on this machine, since it is one that many of them will no doubt be using on the job. The way the gift has been donated and accepted, however, has made this impossible.

In the third place, the typewriter was apparently worthless to begin with. It seems that the company has donated a machine in need of (possibly) extensive repair and that the tax write-off for the business may have been the primary motivation for the donation, not the benefits to the school. Mr. Black should certainly have checked the machine before he considered accepting it.

There were several things that Mr. Black did not do in accepting the gift that he would be expected to do had he been justified in accepting the gift. Normally, he should have made a record of the gift on a form designed for that purpose, making note of the donor, the value of the gift, its condition, and so on.

In addition, if the gift were of considerable value, he should have publicly recognized the donor to promote good public relations between the school and community. Of course, whatever the value of the gift, it should be acknowledged in some appropriate way. Finally, he should have provided the donor, perhaps in a thank-you letter, with an estimation of the value of the gift for tax deduction purposes.

Mr. Black could not follow any of these procedures, of course, because the typewriter was improperly given and accepted. As a result, the supposed "benefits" to himself, his students, and the company went up in smoke.

Level of Performance: Your written critiques of the instructors' performance should have covered the same **major** points as the model critiques. If you missed some points or have questions about any additional points you made, review the material in the information sheet, Budgeting and Reporting Responsibilities, pp. 6–26, or check with your resource person if necessary.

NOTES

Learning Experience III

FINAL EXPERIENCE

In an **actual teaching situation,*** manage your budgeting and reporting responsibilities.

As you fulfill your teaching duties, manage your budgeting and reporting responsibilities. This will include—

- preparing requests for travel and reimbursement
- preparing purchase requests for equipment and supplies
- accepting gifts of supplies and equipment to the program
- devising a system for collecting student fees
- supplying data for program reports for funding agencies
- preparing or contributing to the preparation of the program budget

NOTE: Due to the nature of this experience, you will need to have access to an actual teaching situation over an extended period of time (at least six weeks).

As you complete each of the above activities, document your actions (in writing, on tape, through a log) for assessment purposes.

Arrange to have your resource person review your completed forms, records, and other documentation.

Your total competency will be assessed by your resource person, using the Teacher Performance Assessment Form, pp. 47–49.

Based upon the criteria specified in this assessment instrument, your resource person will determine whether you are competent in managing your budgeting and reporting responsibilities.

*For a definition of "actual teaching situation," see the inside back cover.

NOTES

TEACHER PERFORMANCE ASSESSMENT FORM

Manage Your Budgeting and Reporting Responsibilities (E-2)

Name _____

Date _____

Resource Person _____

Directions: Indicate the level of the teacher's accomplishment by placing an X in the appropriate box under the LEVEL OF PERFORMANCE heading. If, because of special circumstances, a performance component was not applicable, or impossible to execute, place an X in the N/A box.

	LEVEL OF PERFORMANCE					
	N/A	None	Poor	Fair	Good	Excellent
In preparing to handle vocational-technical budgets and reports, the teacher:						
1. secured all needed information concerning requests for travel, supplies, equipment, and other budgetary items, including:						
a. monies allotted for each type of budget item	☐	☐	☐	☐	☐	☐
b. procedures to be followed	☐	☐	☐	☐	☐	☐
c. forms to be used	☐	☐	☐	☐	☐	☐
2. identified institutional policies and regulations relative to accepting gifts	☐	☐	☐	☐	☐	☐
3. identified institutional regulations and policies relative to collecting student fees for supplies	☐	☐	☐	☐	☐	☐
If travel was requested, the teacher:						
4. followed established procedures	☐	☐	☐	☐	☐	☐
5. completed the travel request accurately and completely	☐	☐	☐	☐	☐	☐
6. obtained all necessary receipts	☐	☐	☐	☐	☐	☐
7. completed all necessary reimbursement forms accurately and completely	☐	☐	☐	☐	☐	☐
8. completed a travel report documenting his/her experiences	☐	☐	☐	☐	☐	☐
9. kept duplicates of all transactions on file	☐	☐	☐	☐	☐	☐
If supplies and/or equipment were requested, the teacher:						
10. followed established procedures	☐	☐	☐	☐	☐	☐
11. completed all requisition forms accurately and completely	☐	☐	☐	☐	☐	☐
12. provided detailed specifications	☐	☐	☐	☐	☐	☐
13. kept within budget limits	☐	☐	☐	☐	☐	☐
14. kept duplicates of all transactions on file	☐	☐	☐	☐	☐	☐

	N/A	None	Poor	Fair	Good	Excellent
If gifts for the program were accepted, the teacher:						
15. accepted only gifts that:						
a. promoted the achievement of program goals and objectives	☐	☐	☐	☐	☐	☐
b. were free of restrictive conditions	☐	☐	☐	☐	☐	☐
c. were in satisfactory or repairable condition	☐	☐	☐	☐	☐	☐
16. obtained administrative approval before accepting the offer	☐	☐	☐	☐	☐	☐
17. acknowledged the gift, including:						
a. providing a brief description of the gift	☐	☐	☐	☐	☐	☐
b. stating how the gift would be used	☐	☐	☐	☐	☐	☐
c. giving an estimate of its value	☐	☐	☐	☐	☐	☐
18. kept a record of all gifts received	☐	☐	☐	☐	☐	☐
If student fees for supplies were collected, the teacher:						
19. implemented a simple and easy-to-maintain system	☐	☐	☐	☐	☐	☐
20. provided receipts to students	☐	☐	☐	☐	☐	☐
21. kept a record of all collections	☐	☐	☐	☐	☐	☐
22. arranged for the deposit or safekeeping of all money collected	☐	☐	☐	☐	☐	☐
23. established and maintained a cash system for distributing supplies	☐	☐	☐	☐	☐	☐
In completing (or contributing to the completion of) reports for funding agencies, the teacher:						
24. had available an organized and complete file of budget transactions	☐	☐	☐	☐	☐	☐
25. followed established procedures	☐	☐	☐	☐	☐	☐
26. provided accurate and complete information	☐	☐	☐	☐	☐	☐
27. kept duplicates of all reports on file	☐	☐	☐	☐	☐	☐
In preparing (or contributing to the preparation of) a budget, the teacher:						
28. used past records as a basis for projecting future needs	☐	☐	☐	☐	☐	☐
29. provided all needed input	☐	☐	☐	☐	☐	☐
30. provided accurate and complete data	☐	☐	☐	☐	☐	☐
31. followed all established procedures	☐	☐	☐	☐	☐	☐
32. ensured that his/her program needs would be met	☐	☐	☐	☐	☐	☐

Level of Performance: All items must receive N/A, GOOD, or EXCELLENT responses. If any item receives a NONE, POOR, or FAIR response, the teacher and resource person should meet to determine what additional activities the teacher needs to complete in order to reach competency in the weak area(s).

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NOTES

ABOUT USING THE NATIONAL CENTER'S PBTE MODULES

Organization

Each module is designed to help you gain competency in a particular skill area considered important to teaching success. A module is made up of a series of learning experiences, some providing background information, some providing practice experiences, and others combining these two functions. Completing these experiences should **enable** you to achieve the **terminal** objective in the final learning experience. The final experience in each module always requires you to demonstrate the skill in an actual teaching situation when you are an intern, a student teacher, an inservice teacher, or occupational trainer.

Procedures

Modules are designed to allow you to individualize your teacher education program. You need to take only those modules covering skills that you do not already possess. Similarly, you need not complete any learning experience within a module if you already have the skill needed to complete it. Therefore, before taking any module, you should carefully review (1) the introduction, (2) the objectives listed on p. 4, (3) the overviews preceding each learning experience, and (4) the final experience. After comparing your present needs and competencies with the information you have read in these sections, you should be ready to make one of the following decisions:

- That you do not have the competencies indicated and should complete the entire module
- That you are competent in one or more of the enabling objectives leading to the final learning experience and, thus, can omit those learning experiences
- That you are already competent in this area and are ready to complete the final learning experience in order to "test out"
- That the module is inappropriate to your needs at this time

When you are ready to complete the final learning experience **and** have access to an actual teaching situation, make the necessary arrangements with your resource person. If you do not complete the final experience successfully, meet with your resource person and arrange to (1) repeat the experience or (2) complete (or review) previous sections of the module or other related activities suggested by your resource person before attempting to repeat the final experience.

Options for recycling are also available in each of the learning experiences preceding the final experience. Any time you do not meet the minimum level of performance required to meet an objective, you and your resource person may meet to select activities to help you reach competency. This could involve (1) completing parts of the module previously skipped, (2) repeating activities, (3) reading supplementary resources or completing additional activities suggested by the resource person, (4) designing your own learning experience, or (5) completing some other activity suggested by you or your resource person.

Terminology

Actual Teaching Situation: A situation in which you are actually working with and responsible for teaching secondary or postsecondary vocational students or other occupational trainees. An intern, a student teacher, an inservice teacher, or other occupational trainer would be functioning in an actual teaching situation. If you do **not** have access to an actual teaching situation when you are taking the module, you can complete the module **up to** the final learning experience. You would then complete the final learning experience later (i.e., when you have access to an actual teaching situation).

Alternate Activity or Feedback: An item that may **substitute** for required items that, due to special circumstances, you are unable to complete.

Occupational Specialty: A specific area of preparation within a vocational service area (e.g., the service area Trade and Industrial Education includes occupational specialties such as automobile mechanics, welding, and electricity.

Optional Activity or Feedback: An item that is not required but that is designed to **supplement** and enrich the required items in a learning experience.

Resource Person: The person in charge of your educational program (e.g., the professor, instructor, administrator, instructional supervisor, cooperating/supervising/classroom teacher, or training supervisor who is guiding you in completing this module).

Student: The person who is receiving occupational instruction in a secondary, postsecondary, or other training program.

Vocational Service Area: A major vocational field: agricultural education, business and office education, marketing and distributive education, health occupations education, home economics education, industrial arts education, technical education, or trade and industrial education.

You or the Teacher/Instructor: The person who is completing the module.

Levels of Performance for Final Assessment

N/A: The criterion was not met because it was **not applicable** to the situation.

None: No attempt was made to meet the criterion, although it was relevant.

Poor: The teacher is unable to perform this skill or has only **very limited ability** to perform it.

Fair: The teacher is unable to perform this skill in an acceptable manner but has **some ability** to perform it.

Good: The teacher is able to perform this skill in an **effective** manner.

Excellent: The teacher is able to perform this skill in a **very effective** manner.

Titles of the National Center's Performance-Based Teacher Education Modules

Category A: Program Planning, Development, and Evaluation
- A-1 Prepare for a Community Survey
- A-2 Conduct a Community Survey
- A-3 Report the Findings of a Community Survey
- A-4 Organize an Occupational Advisory Committee
- A-5 Maintain an Occupational Advisory Committee
- A-6 Develop Program Goals and Objectives
- A-7 Conduct an Occupational Analysis
- A-8 Develop a Course of Study
- A-9 Develop Long-Range Program Plans
- A-10 Conduct a Student Follow-Up Study
- A-11 Evaluate Your Vocational Program

Category B: Instructional Planning
- B-1 Determine Needs and Interests of Students
- B-2 Develop Student Performance Objectives
- B-3 Develop a Unit of Instruction
- B-4 Develop a Lesson Plan
- B-5 Select Student Instructional Materials
- B-6 Prepare Teacher-Made Instructional Materials

Category C: Instructional Execution
- C-1 Direct Field Trips
- C-2 Conduct Group Discussions, Panel Discussions, and Symposiums
- C-3 Employ Brainstorming, Buzz Group, and Question Box Techniques
- C-4 Direct Students in Instructing Other Students
- C-5 Employ Simulation Techniques
- C-6 Guide Student Study
- C-7 Direct Student Laboratory Experience
- C-8 Direct Students in Applying Problem-Solving Techniques
- C-9 Employ the Project Method
- C-10 Introduce a Lesson
- C-11 Summarize a Lesson
- C-12 Employ Oral Questioning Techniques
- C-13 Employ Reinforcement Techniques
- C-14 Provide Instruction for Slower and More Capable Learners
- C-15 Present an Illustrated Talk
- C-16 Demonstrate a Manipulative Skill
- C-17 Demonstrate a Concept or Principle
- C-18 Individualize Instruction
- C-19 Employ the Team Teaching Approach
- C-20 Use Subject Matter Experts to Present Information
- C-21 Prepare Bulletin Boards and Exhibits
- C-22 Present Information with Models, Real Objects, and Flannel Boards
- C-23 Present Information with Overhead and Opaque Materials
- C-24 Present Information with Filmstrips and Slides
- C-25 Present Information with Films
- C-26 Present Information with Audio Recordings
- C-27 Present Information with Televised and Videotaped Materials
- C-28 Employ Programmed Instruction
- C-29 Present Information with the Chalkboard and Flip Chart

Category D: Instructional Evaluation
- D-1 Establish Student Performance Criteria
- D-2 Assess Student Performance: Knowledge
- D-3 Assess Student Performance: Attitudes
- D-4 Assess Student Performance: Skills
- D-5 Determine Student Grades
- D-6 Evaluate Your Instructional Effectiveness

Category E: Instructional Management
- E-1 Project Instructional Resource Needs
- E-2 Manage Your Budgeting and Reporting Responsibilities
- E-3 Arrange for Improvement of Your Vocational Facilities
- E-4 Maintain a Filing System
- E-5 Provide for Student Safety
- E-6 Provide for the First Aid Needs of Students
- E-7 Assist Students in Developing Self-Discipline
- E-8 Organize the Vocational Laboratory
- E-9 Manage the Vocational Laboratory
- E-10 Combat Problems of Student Chemical Use

Category F: Guidance
- F-1 Gather Student Data Using Formal Data-Collection Techniques
- F-2 Gather Student Data Through Personal Contacts
- F-3 Use Conferences to Help Meet Student Needs
- F-4 Provide Information on Educational and Career Opportunities
- F-5 Assist Students in Applying for Employment or Further Education

Category G: School-Community Relations
- G-1 Develop a School-Community Relations Plan for Your Vocational Program
- G-2 Give Presentations to Promote Your Vocational Program
- G-3 Develop Brochures to Promote Your Vocational Program
- G-4 Prepare Displays to Promote Your Vocational Program
- G-5 Prepare News Releases and Articles Concerning Your Vocational Program
- G-6 Arrange for Television and Radio Presentations Concerning Your Vocational Program
- G-7 Conduct an Open House
- G-8 Work with Members of the Community
- G-9 Work with State and Local Educators
- G-10 Obtain Feedback about Your Vocational Program

Category H: Vocational Student Organization
- H-1 Develop a Personal Philosophy Concerning Vocational Student Organizations
- H-2 Establish a Vocational Student Organization
- H-3 Prepare Vocational Student Organization Members for Leadership Roles
- H-4 Assist Vocational Student Organization Members in Developing and Financing a Yearly Program of Activities
- H-5 Supervise Activities of the Vocational Student Organization
- H-6 Guide Participation in Vocational Student Organization Contests

Category I: Professional Role and Development
- I-1 Keep Up-to-date Professionally
- I-2 Serve Your Teaching Profession
- I-3 Develop an Active Personal Philosophy of Education
- I-4 Serve the School and Community
- I-5 Obtain a Suitable Teaching Position
- I-6 Provide Laboratory Experiences for Prospective Teachers
- I-7 Plan the Student Teaching Experience
- I-8 Supervise Student Teachers

Category J: Coordination of Cooperative Education
- J-1 Establish Guidelines for Your Cooperative Vocational Program
- J-2 Manage the Attendance, Transfers, and Terminations of Co-op Students
- J-3 Enroll Students in Your Co-op Program
- J-4 Secure Training Stations for Your Co-op Program
- J-5 Place Co-op Students on the Job
- J-6 Develop the Training Ability of On-the-Job Instructors
- J-7 Coordinate On-the-Job Instruction
- J-8 Evaluate Co-op Students' On-the-Job Performance
- J-9 Prepare for Students' Related Instruction
- J-10 Supervise an Employer-Employee Appreciation Event

Category K: Implementing Competency-Based Education (CBE)
- K-1 Prepare Yourself for CBE
- K-2 Organize the Content for a CBE Program
- K-3 Organize Your Class and Lab to Install CBE
- K-4 Provide Instructional Materials for CBE
- K-5 Manage the Daily Routines of Your CBE Program
- K-6 Guide Your Students Through the CBE Program

Category L: Serving Students with Special/Exceptional Needs
- L-1 Prepare Yourself to Serve Exceptional Students
- L-2 Identify and Diagnose Exceptional Students
- L-3 Plan Instruction for Exceptional Students
- L-4 Provide Appropriate Instructional Materials for Exceptional Students
- L-5 Modify the Learning Environment for Exceptional Students
- L-6 Promote Peer Acceptance of Exceptional Students
- L-7 Use Instructional Techniques to Meet the Needs of Exceptional Students
- L-8 Improve Your Communication Skills
- L-9 Assess the Progress of Exceptional Students
- L-10 Counsel Exceptional Students with Personal-Social Problems
- L-11 Assist Exceptional Students in Developing Career Planning Skills
- L-12 Prepare Exceptional Students for Employability
- L-13 Promote Your Vocational Program with Exceptional Students

Category M: Assisting Students in Improving Their Basic Skills
- M-1 Assist Students in Achieving Basic Reading Skills
- M-2 Assist Students in Developing Technical Reading Skills
- M-3 Assist Students in Improving Their Writing Skills
- M-4 Assist Students in Improving Their Oral Communication Skills
- M-5 Assist Students in Improving Their Math Skills
- M-6 Assist Students in Improving Their Survival Skills

Category N: Teaching Adults
- N-1 Prepare to Work with Adult Learners
- N-2 Market an Adult Education Program
- N-3 Determine Individual Training Needs
- N-4 Plan Instruction for Adults
- N-5 Manage the Adult Instructional Process
- N-6 Evaluate the Performance of Adults

RELATED PUBLICATIONS

Student Guide to Using Performance-Based Teacher Education Materials
Resource Person Guide to Using Performance-Based Teacher Education Materials
Guide to the Implementation of Performance-Based Teacher Education
Performance-Based Teacher Education: The State of the Art, General Education and Vocational Education

For information regarding availability and prices of these materials contact—AAVIM, American Association for Vocational Instructional Materials, 120 Driftmier Engineering Center, University of Georgia, Athens, Georgia 30602, (404) 542-2586

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